



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

Notice

To: Licensed Motor Vehicle Fuel Dealers
From: Motor Fuel Tax Section
Date: June 22, 2007
Subject: Special Excise Tax Rate on Dyed Special Fuels

This is official notification to licensed motor vehicle fuel dealers that the special excise tax rate on dyed special fuels will change July 1, 2007, from two percent of the sales value to four cents per gallon.

House Bill 1348, which becomes effective July 1, 2007, retains the special excise tax at the rate of two percent on sales of propane but changes the rate to four cents per gallon on dyed special fuel.

Taxable sales invoiced and delivered before June 30, 2007, must be reported on the tax report for the appropriate month to ensure the tax is reported at the two percent rate. Taxable sales invoiced and delivered beginning July 1, 2007, are taxed at the four cents per gallon rate and must be reported on the revised forms which will be available with the instructions on our web site at www.nd.gov/tax.

Beginning with the July 2007 reporting period, tax reports must be submitted using the revised forms or the reports will be rejected. Out of period transactions prior to July 2007 will not be allowed on the July tax report and will result in the report being rejected. Any out of period transactions will require amended reports to be submitted for the period the transaction occurred.

If you have any questions, please call the Motor Fuel Section at the Tax Department at 701-328-2050 or 701-328-3382. You can also email us at fueltax@nd.gov.